

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

COOGAN et al

Atty. Ref.: **4662-37**; Conf. No.: **1188**

Serial No. 10/540,914

Group: **1714**

Filed: October 25, 2005

Examiner: **Niland**

For: AQUEOUS POLYURETHANE COMPOSITION FOR LOW GLOSS COATINGS

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December 4, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT 3

Sir:

The following amendment sections are intended to be fully responsive to the "final" Official Action dated September 11, 2007, which set a nominal response due date of December 11, 2007.

Pursuant to 37 CFR §1.121, each section of the subject Amendment (e.g., Claim Amendments, Specification Amendments, Drawing Amendments and Remarks) as may be appropriate to the issues raised in the Official Action to which this paper responds, begins on a separate page. Changes to the original text, claims and the like are shown by striking through language to be deleted and underlining of language to be added.